

CHRISTIAN LIFE CENTRE HORSHAM CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHRISTIAN LIFE CENTRE HORSHAM CIO

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CHRISTIAN LIFE CENTRE HORSHAM CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

S Fishpool
Z Sparks (resigned 13 September 2021)
A Ladejobi
D Rancic
A Stevens
K Davidge (resigned 16 June 2021)

Charity registered number

1191935

Principal office

51a East Street
Horsham
West Sussex
RH12 1HR

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

Lloyds TSB Bank PLC
1 West Street
Horsham
West Sussex
RH12 1PA

Solicitors

H3 Solicitors
1 Oak Place
Rosier Business Park
Coneyhurst Road
Billingshurst
West Sussex
RH14 9DE

CHRISTIAN LIFE CENTRE HORSHAM CIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

i) To advance the Christian Faith in accordance with the Statement of Beliefs appearing in the Schedule attached to the Trust Deed in West Sussex and in such other parts of the United Kingdom or the world as the Trustees may, from time to time, think fit and to fulfil; such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the church;

and

ii) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. Throughout the year, Christian Life Centre Horsham Trust has undertaken many activities in the furtherance of its stated objectives and believes that these activities have provided public benefit to both members of the congregation and the wider community of Horsham.

b. Activities undertaken to achieve objectives

The charity operates in line with its main objective, being to advance the Christian Faith, mainly in the ongoing provision of church services and activities to the local community in Horsham. The charity, through the activities of the church, continues to support the combined activities of the wider Christian church in the local community through active support of Horsham Churches Together, both financially and through active participation in other events in the town that are aimed to share the Gospel and provide practical support and assistance to the community. In line with our objectives we are able to further support the sharing of God's word throughout the UK and the world by supporting our church members and associates working for organisations and whilst on missions.

CHRISTIAN LIFE CENTRE HORSHAM CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

Achievements and performance

a. Main achievements of the charity

Due to the continuing Covid-19 pandemic Christian Life Centre continued its programme of online services, prayer groups and Life groups meetings until the easing of lockdown restrictions in July allowed us to resume our usual in-person meetings in our building and homes. Throughout the year we continued our outreach and welcomed new members to the congregation. Our active membership guaranteed regular giving and the hardship fund continued to be available to offer support to members and non-members who were struggling financially.

Weekly Church Services

The church holds a weekly Sunday morning service at which everyone is welcome to attend and share in the life of the church, including prayer, worship and the message of the gospel. Meetings also included, where restrictions allowed, other activities associated with the Christian Faith and community e.g. communion, community gatherings including meals.

Face to face meetings were suspended from March 2020 due to covid-19 restrictions. From the start of 2021 services continued to be conducted remotely over zoom with active participation from the majority of members and some guests, led by a small group meeting in person and carefully following covid 19 government guidelines. In May we moved to holding two services on a Sunday to manage the need to meet together as a community of believers and to comply with covid restrictions at the time. Services continued to be streamed on Facebook and YouTube and this continued even after we were able to meet in person again when lockdown restrictions were eased in July.

Special Services

The church periodically holds special services to celebrate events in the Christian Calendar, at which everyone is welcome; most notably Christmas and Easter. Our Easter services were held on-line but we were able to meet in person to celebrate Christmas with services being streamed via Zoom, Facebook and YouTube.

Prayer

The church holds a monthly prayer meeting called 'Connect' for the entire church community. This provides an opportunity to pray for a wide range of issues, from local to international issues.

We also held, and continue to do so, a weekly prayer meeting online to come together to pray for the community and the world at large. This prayer meeting continues to form part of the regular pattern of activities within the church.

Life Groups

Outside of the main church services the church meets on a weekly basis in smaller, less formal groups for sharing life together through discussion, teaching, worship, prayer and building relationships. These meetings are places to build relationships and support one another as well as developing a greater understanding of the Christian Faith. Through the continued covid-19 restrictions these continued over zoom, with some smaller groups meeting outside when restrictions allowed until groups were able to meet again with the easing of lockdown restrictions.

Marriages

The church is a registered building for marriage ceremonies. There were no marriages held in our building in 2021 due to covid-19 lockdowns and restrictions for weddings.

Tithes

We believe that tithing is the practical and consistent way that we put God first in our lives. As a church we make a financial donation/tithe, based on a percentage of our income, to Four12 Global with whom we relate in respect of apostolic oversight.

CHRISTIAN LIFE CENTRE HORSHAM CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

Almsgiving

We believe that giving in order to bring relief to those in need or suffering hardship is an important outworking of our Christian faith. Collections and gifts were given to those in need during this period to help with practical needs such as food and heating.

Horsham Churches Together

The collective church in Horsham arranges public events throughout the year which we regularly participate in and support. In addition we make a monthly financial contribution to HCT for the purpose of employing a church coordinator. The lead Elder of CLC is a member of the Horsham Churches Executive and also coordinates the minister's fraternal which meets monthly for prayer and relationship building.

Overseas Missions

We continue to financially and spiritually support members of the church in pursuit of overseas mission trips where opportunity presents and make regular financial contributions to support Christian projects and missions outside the UK. The charity continues to honour a long-term commitment to support the work of church staff members (through availability of volunteer hours) who regularly visit a charitable project in Uganda. After two years of not being able to travel the lead Elder of the church visited Uganda in November for 8 days to oversee a project caring for and educating orphan children as well as teaching in the church at a variety of different meetings whilst there.

Alpha Course

Two Alpha courses each 8 weeks were held during 2021. The Alpha course welcomes people to explore what Christianity is. Each week included a teaching session followed by a discussion facilitated by a group leader. Normally, there would be a meal but during covid we weren't able to do this. Sessions were held online and people attended from the UK and as far as Nigeria.

Ministry outside the church

In 2021 we were able to facilitate various meetings and ministry opportunities over zoom. As the restrictions eased we were also able to move to holding some meetings that were socially distanced gatherings. Several outside assemblies were held at a local school as well as participating in a two day faith prayer station presentation open to the whole school. Other on-line meetings were facilitated such as devotional time with our Four 12 church family, preaching at a Chinese Church meeting. One funeral was conducted over this time.

Regional Church Conference

CLC was due to host a conference for members of churches in the UK and Europe but this was cancelled due to Covid-19.

Community Activities

Halls & Rooms

Although we don't have a general hiring policy our hall and rooms at the Christian Life Centre are used by some local groups and organisations.

The building is used regularly for a children's music workshop group, youth and toddler groups and other community meetings.

All licences were suspended whilst lockdown restrictions remained in place after which time they were reinstated.

Night Shelter

Night shelter did not take place in our building this year and the arrangements for this going forward are being reviewed.

Happy Fish Toddler Group

A dedicated team of church members operate a weekly parent & toddler group called Happy Fish. It is very well attended and gives support to local parents, carers and grandparents. The toddler group was suspended due to covid-19 but was reinstated once restrictions were eased.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Achievements and performance (continued)

Youth Group

A weekly meeting for young people in the church and from the community is facilitated each week. This is a place where young people can enjoy friendship and grow in the Christian faith in a safe environment. The youth group continued with online meetings and social events due to covid restrictions with some face to face meetings also continuing following government guidelines for small group meetings, until such time as larger groups could once again meet following the easing of covid restrictions.

b. Investment policy and performance

The charity has no long-term investments. Our reserves are held in a six week fixed term investment account. The interest earned is automatically re-invested at maturity for a further six week period unless otherwise instructed by the trustees.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees consider that they should hold reserves, excluding revaluation of properties, of at least three months' running costs as a buffer in the event of the income being reduced due to unforeseen circumstances. The reserves were £259,243 (2020: £218,661), which is comfortably in excess of the target of £32,197 (2020: £31,148). The charity's current level of reserves is the result of the sale of our manse property in August 2010. These reserves are partially held to cover unexpected expenses, but mainly for future expansion, ie investment in a new venue and/or refurbishment of our existing venue to accommodate a new congregation.

c. Principal funding

The financial resources of the church are, to a large extent, given by the church members. Total unrestricted fund income amounted to £169,371 representing a decrease of £20,753 on the previous year.

The total income for the year was £169,371 (2020: £190,124) and the total expenditure for the year was £128,789 (2020: £124,592). The surplus for the year was £40,582 (2020: deficit: £65,532).

CHRISTIAN LIFE CENTRE HORSHAM CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

a. Constitution

Christian Life Centre has been a registered charity since 1 April 2003 (registered number 1097548). However, the trustees considered that this model was not the most suitable for today's methods of operating and decided that the conversion of the charity to a Charitable Incorporated Organisation (CIO) was the appropriate way to proceed.

The trustees approved the constitution of the CIO and the charity is now constituted by a CIO Foundation dated 22 October 2020, under charity registration number 1191935. An application was subsequently made to the Charity Commission for approval for the transfer of the undertaking, assets and liabilities of the charity to the CIO. This application was approved with the transfer of assets being effective from 1 January 2021.

b. Methods of appointment or election of Trustees

New trustees are appointed by the existing board of trustees on the basis of their expertise and involvement in furthering the objectives of the church.

c. Organisational structure and decision-making policies

The trustees are responsible for setting strategies and policies and for ensuring that these are implemented.

d. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Mission Trips

The church has the intention to support members' desire to partake in mission trips. Where individual people may suffer from low income, at times the church may see it suitable to support financially.

Conferences

CLC intends to partake and host conferences with both UK/British Isle Churches as well as with the Four12 Global organisation. In the past the Trustees have financially supported the pastor and others involved in leadership positions and wish to continue doing so in 2022.

Plant a New Congregation

CLC plans to establish an additional congregation in the CLC building and with the intention of reaching a wider demographic within the community with the message of the Christian Gospel.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Stevens

Trustee

Date: 2 September 2022

CHRISTIAN LIFE CENTRE HORSHAM CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the Trustees of Christian Life Centre Horsham CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 8 September 2022

FCA

Venthams

Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

CHRISTIAN LIFE CENTRE HORSHAM CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	167,883	167,883	186,448
Charitable activities	4	1,476	1,476	3,153
Investments	5	12	12	523
Total income		169,371	169,371	190,124
Expenditure on:				
Charitable activities	7	128,789	128,789	124,592
Total expenditure		128,789	128,789	124,592
Net movement in funds		40,582	40,582	65,532
Reconciliation of funds:				
Total funds brought forward		968,661	968,661	903,129
Net movement in funds		40,582	40,582	65,532
Total funds carried forward		1,009,243	1,009,243	968,661

CHRISTIAN LIFE CENTRE HORSHAM CIO

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	751,814	751,955
		<u>751,814</u>	<u>751,955</u>
Current assets			
Debtors	13	5,976	4,930
Cash at bank and in hand		253,921	214,962
		<u>259,897</u>	<u>219,892</u>
Creditors: amounts falling due within one year	14	(2,468)	(3,186)
		<u>257,429</u>	<u>216,706</u>
Net current assets			
		<u>1,009,243</u>	<u>968,661</u>
Total assets less current liabilities			
		<u>1,009,243</u>	<u>968,661</u>
Total net assets		<u>1,009,243</u>	<u>968,661</u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds			
General funds	15	276,886	236,304
Revaluation reserve		732,357	732,357
		<u>1,009,243</u>	<u>968,661</u>
Total unrestricted funds	15		
		<u>1,009,243</u>	<u>968,661</u>
Total funds		<u>1,009,243</u>	<u>968,661</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Stevens
Trustee
Date: 2 September 2022

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Christian Life Centre Horsham CIO is an unincorporated charity registered in England and Wales. Its principal office address is 51A East Street, Horsham, RH12 1HR.

During the year, the activities of the charity were transferred from an unincorporated entity (charity number 1097548) to a CIO. These accounts have therefore been prepared on a merger basis and the comparative figures are those of the unincorporated entity from which the activity was transferred.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Christian Life Centre Horsham CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees are of the opinion that the charity will not be significantly affected by the pandemic caused by the coronavirus (Covid-19) and believe that the charity is a going concern. Accordingly, the Financial Statements have been prepared on that basis.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- No depreciation charge
Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	167,883	167,883	186,448
<i>Total 2020</i>	186,448	186,448	

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities - Building rental	1,476	1,476	3,153
<i>Total 2020</i>	3,153	3,153	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - local cash	12	12	523
<i>Total 2020</i>	523	523	

6. Analysis of grants

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total funds 2021 £	Total funds 2020 £
Grants, Church activities	13,193	9,018	22,211	21,194
<i>Total 2020</i>	13,943	7,251	21,194	

The charity has made the following material grants to institutions during the year:

Name of institution	2021 £	2020 £
Four12	13,193	13,943
	13,193	13,943

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Church activites	128,789	128,789	124,592
<i>Total 2020</i>	124,592	124,592	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Church activites	103,652	22,211	2,926	128,789	124,592
<i>Total 2020</i>	97,722	21,194	5,676	124,592	

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Church activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	84,455	84,455	75,738
Depreciation	916	916	722
Rates	156	156	77
Repairs and maintenance	2,601	2,601	5,235
Insurance	1,142	1,142	1,112
Light and Heat	3,534	3,534	2,629
Telephone	816	816	813
Printing, postage and stationery	1,101	1,101	1,562
Advertising	487	487	298
Staff training	190	190	75
Ministry expenses	6,450	6,450	7,617
Bank charges	167	167	(286)
Sundry expenses	1,637	1,637	2,130
	<u>103,652</u>	<u>103,652</u>	<u>97,722</u>
<i>Total 2020</i>	<u>97,722</u>	<u>97,722</u>	

Analysis of support costs

	Church activities 2021 £	Total funds 2021 £	Total funds 2020 £
Legal and professional fees	1,413	1,413	4,210
Independent examiners fees	1,513	1,513	1,466
	<u>2,926</u>	<u>2,926</u>	<u>5,676</u>
<i>Total 2020</i>	<u>5,676</u>	<u>5,676</u>	

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,513 (2020 - £1,466).

10. Staff costs

	2021 £	2020 £
Wages and salaries	78,258	71,483
Social security costs	3,358	2,110
Contribution to defined contribution pension schemes	2,839	2,145
	<u>84,455</u>	<u>75,738</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Ministers	1	1
Administration	3	3
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, Steve Fishpool received remuneration of £50,824 (2020: £48,589) for his services as a minister.

During the year ended 31 December 2021, expenses totalling £2,701 were reimbursed or paid directly to 2 Trustees.

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2021	750,000	5,214	7,672	762,886
Additions	-	499	276	775
At 31 December 2021	750,000	5,713	7,948	763,661
Depreciation				
At 1 January 2021	-	4,133	6,798	10,931
Charge for the year	-	486	430	916
At 31 December 2021	-	4,619	7,228	11,847
Net book value				
At 31 December 2021	750,000	1,094	720	751,814
At 31 December 2020	750,000	1,081	874	751,955

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Tangible fixed assets (continued)

In 2009, the charity acquired, by donation, the freehold of the church previously held under a lease. The property was valued at £750,000 as at 31 December 2016 by Graves Jenkins, Chartered Surveyors, in accordance with FRS 102, at fair value.

The charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	2021	2020
	£	£
Freehold property	17,643	17,643

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	5,593	4,565
Prepayments and accrued income	383	365
	<u>5,976</u>	<u>4,930</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	-	917
Accruals and deferred income	2,468	2,269
	<u>2,468</u>	<u>3,186</u>

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Fund	218,661	169,371	(128,789)	259,243
Property fund	17,643	-	-	17,643
Revaluation reserve	732,357	-	-	732,357
	<u>968,661</u>	<u>169,371</u>	<u>(128,789)</u>	<u>1,009,243</u>

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Fund	153,129	190,124	(124,592)	218,661
Property fund	17,643	-	-	17,643
Revaluation reserve	732,357	-	-	732,357
	<u>903,129</u>	<u>190,124</u>	<u>(124,592)</u>	<u>968,661</u>

CHRISTIAN LIFE CENTRE HORSHAM CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	968,661	169,371	(128,789)	1,009,243

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	903,129	190,124	(124,592)	968,661

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	751,814	751,814
Current assets	259,897	259,897
Creditors due within one year	(2,468)	(2,468)
Total	1,009,243	1,009,243

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	751,955	751,955
Current assets	219,892	219,892
Creditors due within one year	(3,186)	(3,186)
Total	968,661	968,661

CHRISTIAN LIFE CENTRE HORSHAM CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. Pension contributions payable at the balance sheet date amounted to £Nil (2020: £917). The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,839 (2020 - £2,145).

19. Related party transactions

During the year the charity received unrestricted donations of £25,670 (2020: £30,566) from trustees.